

# General records retention schedules for school district records table of contents\_\_\_\_\_2003

## Table of contents

<b>Introduction</b> .....	4
<b>Purpose</b> .....	4
<b>Statutory authority</b> .....	4
<b>Definitions of schedules</b> .....	4
<b>Special provisions</b> .....	4
Opting out .....	4
Unique records .....	5
Confidential and restricted records .....	5
Exceptions to minimum retention periods .....	5
Copies .....	5
<b>To what type of records do these schedules apply?</b> .....	5
<b>To whom do these schedules not apply?</b> .....	5
<b>General schedule format</b> .....	5
<b>Explanation of micrographics terms used in retention statements</b> .....	6
<b>Using this schedule effectively</b> .....	6
<b>How to use the general schedules</b> .....	6
<b>Records disposition process</b> .....	6
<b>Contacting the State Archives – When and Whom?</b> .....	7
<b>“Report on Records Destroyed” – form and instructions</b> .....	8, 9
<b>Table of volumes</b> .....	10
<b>Flowchart of records disposal process</b> .....	11
<b>General Schedule for School District Records</b>	
12-901 Introduction and general matters; application of schedule .....	12
<b>Subarticle 1. Administrative</b>	
12-901.1 School District Board Meeting Tapes .....	12
12-901.2 School Board Meeting Agenda Packets .....	12
12-901.3 School District Board Meeting Minutes .....	12
12-901.4 Committee Meeting Minutes .....	12
12-901.5 Deeds .....	12
12-901.6 Basic Education Data System Survey .....	12
12-901.7 Federal Project Files .....	13
12-901.8 General Correspondence and Subject Files .....	13
12-901.9 Blueprints and Maps of School Buildings .....	13
12-901.10 South Carolina High School League Student Eligibility Files .....	14
12-901.11 Media Center Records .....	14
<b>Subarticle 2. Finance</b>	
12-902.1 General Ledgers (Superintendent’s Ledgers) .....	14
12-902.2 Chart of Accounts .....	14
12-902.3 Audit Reports .....	14
12-902.4 Annual Budgets .....	14
12-902.5 Record of General Obligation Bonds .....	15
12-902.6 Capital Project Records .....	15
12-902.7 Grant Files .....	15
12-902.8 Fixed Assets Inventory .....	15

12-902.9	Balance Sheet .....	15
12-902.10	Monthly Financial Reports .....	15
12-902.11	Interim Pupil Activity Audit Report .....	15
12-902.12	Budget Status by Location .....	15
12-902.13	Budget Transfers .....	16
12-902.14	Journal Entries .....	16
12-902.15	Expenditure Report .....	16
12-902.16	Banking Records .....	16
12-902.17	Paid Invoices .....	16
12-902.18	Purchase Orders .....	16
12-902.19	Accounts Payable Check Registers .....	16
12-902.20	Receipts (Receipt Books) .....	17
12-902.21	Bid File .....	17
12-902.22	Certified Staff Listing .....	17
12-902.23	Ticket Sales for School Events .....	17
12-902.24	Uncollected Fees Documentation .....	17
12-902.25	Requisitions .....	17
12-902.26	General Budget Preparation Records .....	17
12-902.27	Work Orders .....	17
<b>Subarticle 3. Food Services</b>		
12-903.1	School Lunch Applications .....	18
12-903.2	Food Service Report .....	18
<b>Subarticle 4. Payroll</b>		
12-904.1	Payroll Register .....	18
12-904.2	Employee Earnings Records .....	18
12-904.3	Payroll Audit Reports – Employee .....	18
12-904.4	Supplemental Audit Report – Employee .....	18
12-904.5	Payroll Audit Report – Account .....	19
12-904.6	Supplemental Audit Report – Account .....	19
12-904.7	Payroll Retirement Files .....	19
12-904.8	Payroll Check Registers .....	19
12-904.9	Employee Withholding Certificates .....	19
12-904.10	W-2 Summarizations .....	19
12-904.11	Voluntary Deductions Summarizations .....	19
12-904.12	Direct Deposit Register .....	19
<b>Subarticle 5. Personnel</b>		
12-905.1	State and Local Government Information Reports (EEO-5) .....	20
12-905.2	Teacher Register/Certification .....	20
12-905.3	Application File (Not Hired) .....	20
12-905.4	Personnel Files (Active and Inactive) .....	20
12-905.5	Bus Driver Employment File .....	20
12-905.6	Substitute Teacher File (Hired and Not Hired) .....	20
12-905.7	Assessment of Performance in Teaching (APT) .....	20
12-905.8	Teacher Incentive Program .....	20
12-905.9	Benefits Information .....	21
12-905.10	Notice of Elections .....	21
12-905.11	Time Sheets .....	21
12-905.12	Worker’s Compensation Records .....	21
12-905.13	Hepatitis “B” Program/Blood Pathogens Training Files .....	21

**Subarticle 6. Student Records**

12-906.1	Cumulative Pupil Record File (Student Records) .....	22
12-906.2	Special Education Records (Local School District Program Scholastic Records for Handicapped Students) .....	22
12-906.3	Student Test Results .....	22
12-906.4	Individual Record Sheets .....	22
12-906.5	Pupil Record Cards .....	23
12-906.6	Teacher's Grade Books .....	23
12-906.7	Adult Education Pupil Records File .....	23
12-906.8	Student Schedules Files .....	23
12-906.9	Homebound Files .....	23
12-906.10	Pupil Accounting and Support Documentation .....	23
12-906.11	Student Discipline, Suspension, and Expulsion Records .....	24
12-906.12	Teacher Lesson Plans .....	24
12-906.13	Student Truancy Records .....	24
12-906.14	Teacher's Student Attendance Record .....	24
12-906.15	Student Registration Materials .....	24
12-906.16	Reserve Officer Training Corps (ROTC) Records .....	24

## Introduction

The Archives and Records Management Division of the State Archives has prepared these general retention and disposition schedules to give South Carolina's school districts the legal authorization to retain and dispose of records common to six departments, offices, and functions. The schedules list permanently valuable records, which should be properly protected for future use, and they also supply a timetable that will allow records custodians to regularly and legally dispose of records of non-permanent value. In preparing the schedules, the Division consulted with various school district officials.

## Purpose

The schedules are designed to:

- give school districts uniform guidelines for the retention and disposition of common records;
- make sure school districts retain for as long as necessary the records they will need for administrative, legal, fiscal, and other uses;
- make sure school districts retain records for as long as state and federal laws, regulations, policies, and procedures require;
- promote the cost-effective management of records;
- give school districts the legal authorization they need to dispose regularly of their obsolete records.

## Statutory authority

Section 30-1-90(B) of the *Code of Laws of South Carolina, 1976*, as amended, authorizes the State Archives to promulgate as state regulations, general schedules for records common to local governments. On 24 June 1994, the General Assembly approved the school district general schedules as Regulation 12-901 through 12-906.6. Additions/revisions to the school district general schedules were approved by the General Assembly as Regulation 12-901 through 12-906.16 and became effective on 23 May 2003.

## Definitions of schedules

A records retention schedule describes one or several records series, shows the length of time the records should be retained, and indicates their final disposition. Schedules are of two types – specific and general.

***Specific Records Retention Schedules*** – these schedules are prepared and approved specifically for your school district; your school district's name will appear on these.

***General Records Retention Schedules*** – these schedules are state regulations issued by the State Archives and are published in the *Code of Laws of South Carolina 1976*, as amended. When a general schedule applies to records already covered under a specific schedule, the general schedule will supersede the specific schedule unless you wish to opt out of using the general schedule.

## Special provisions

**Opting out** – You may already have approved specific schedules that cover some of the same records as the general schedules. If you prefer to continue using these specific schedules, the regulations allow you to opt out of using the general schedules. The regulations will also let you opt out of using general schedules if you wish to establish new specific schedules instead.

**Unique records** – These general schedules do not list records that are unique to your school district. To control the retention and disposition of these, you should refer to your specific schedules. If you have no specific schedules, contact your records officer. If you do not know who your records officer is, contact Local Records Services at 803-896-6122.

**Confidential and restricted records** – School district records officers and records custodians should ensure that confidential records are filed, accessed, and disposed of according to federal, state, and local legal requirements.

**Exceptions to minimum retention periods** – These general schedules establish minimum retention periods for the official copy of your school district's records. Although most records can be destroyed when their minimum retentions have been met, you may need to keep some records longer to satisfy specific requirements. Be sure those requirements have been met before you dispose of those records.

**Copies** – These general schedules do not cover copies of records that you may have made for convenience, information, or duplication. You may destroy copies when you no longer need them.

### **To what type of records do these schedules apply?**

The following school district departments, offices, and functions: administrative, finance, food services, payroll, personnel, and student records.

### **To whom do these schedules not apply?**

Counties, municipalities, special purpose districts, and any quasi-governmental subdivisions. The State Archives has developed a separate general schedule for counties and municipalities.

### **General schedule format**

Each record series listed in the general schedule is presented in the following format:

<p style="text-align: center;"><b>Format for School District Board Meeting Minutes</b></p> <p><b>Subarticle 1. Administrative</b></p> <p><b>12-901.3 School District Board Meeting Minutes</b></p> <p><b>A. Description:</b> Proceedings at meetings of the School District Board. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed, and decisions made.</p> <p><b>B. Retention:</b> Permanent. Microfilm for security.</p>
--

**Subarticle number** – This publication contains schedules for six departments/offices/functions, each with a separate subarticle number.

**Regulation number and series title** – The first line includes the regulation number, which is used for control, and the title most commonly used by school districts.

**Part A. Description:** A short statement describing the use and informational content of the record series. It helps to identify the record.

**Part B. Retention:** The time period indicating *the minimum length of time* that records should be retained by the office before their disposition can take place. Some records are scheduled for permanent retention because of their value; others have retention periods that vary from “until no longer needed for reference” to seventy-five years.

### **Explanation of micrographics terms used in retention schedules**

**“Microfilm Optional”** – Microfilm may be substituted for the original records IF the microfilm meets state standards (see R-12-200 of the *Code of Laws of South Carolina, 1976*, as amended). Before you destroy the originals, you must submit to the State Archives and have approved a Microfilm Quality Certification for Records Disposition form.

**“Permanent. Microfilm for security”** – You cannot destroy the original records after microfilming.

**“Permanent. Microfilm”** – You must microfilm records of permanent value that are on non-permanent media like computer tape and computer printouts to preserve the information they hold. And you must submit a copy of the Microfilm Quality Certification for Records Disposition form to the State Archives for approval before you destroy the non-permanent media those records are on.

### **Using this schedule effectively**

- Your school district records officer should coordinate all activities relating to the retention and disposition of your records and function as a liaison with the State Archives in administering the school district’s records management program. If you have no school district records officer, each records custodian has these responsibilities.
- School district records officers should work with other school district staff to coordinate the regular disposition of obsolete records. Disposition should be carried out periodically – at least once a year. To streamline disposition, your staff should review filing arrangements, cut off files periodically, and develop procedures to segregate inactive and obsolete files.
- Generally, non-archival records should be destroyed when the minimum retention periods have been met unless they are needed to meet specific requirements (see Section 12-901). Although you are not required to destroy records at the end of their minimum retention periods, obsolete records should not occupy expensive office and storage space.
- The titles and descriptions of record series listed in the general schedule may not reflect exactly the titles and descriptions you use. If you are not certain whether the schedule applies to a specific record in your office, please contact Local Records Services at 803-896-6122.

### **How to use the general schedules**

1. Study the general schedules and compare them with your specific schedules, if you have any, to determine which schedules you will use.
2. Locate and examine all your records.
3. Match each records series with the title and description on the general schedule.
4. Follow the records disposition process outlined below. The process is illustrated by the flow chart on page 11.

### **Records disposition process**

#### **Permanent (archival) records:**

**Paper Records** – After your permanently-valuable paper records become inactive, you should transfer them to an archival repository. Contact Local Records Services for advice on how to care for and protect your archival records.

**Micrographics** – If you microfilm permanent records, contact Micrographics Services at 803-896-6208 for help and information about microfilm standards.

**Optical disk** – If you are maintaining permanent records as digital images, special requirements apply. Contact Local Records Services at 803-896-6122 for more information.

**Non-permanent records:**

To destroy records according to general schedules, you must complete and forward to Local Records Services a "Report on Records Destroyed" form. A sample form is included on pages 8-9, and blank forms are available from Local Records Services. Follow the step-by-step instructions on the back of the form. Please note that both the form and the process are the same as those you use to document records disposal under your specific schedules. To help you estimate cubic footage for column 9 on the form, we have included a table of volumes on page 10.

**Contacting the State Archives—When and Whom?****When?**

1. You submit a "Report on Records Destroyed" form when destroying records covered by general and/or specific schedules.
2. You need to prepare or revise specific schedules.
3. You need help with your records management duties.

**Whom?**

Local Records Services  
8301 Parklane Road  
Columbia, SC 29223-4905 Phone 803-896-6122 Fax 803-896-6138

**When?**

1. You want to substitute microfilm (Microfilm Quality Certification For Records Disposition Form) for the original records. (Note: You must have a records schedule to do this.)
2. You need to store security microfilm of permanently valuable records.
3. You want information about the processing, quality control, and duplicating services the State Archives provides.

**Whom?**

Micrographics Services  
8301 Parklane Road  
Columbia, SC 29223-4905 Phone 803-896-6208 Fax 803-896-6138





<b>SC DEPARTMENT OF ARCHIVES &amp; HISTORY DIVISION OF ARCHIVES &amp; RECORDS MANAGEMENT REPORT ON RECORDS DESTROYED</b>	
<i>Return the original copy of this form to:</i>  <b>SOUTH CAROLINA DEPARTMENT OF ARCHIVES &amp; HISTORY RECORDS SERVICES BRANCH 8301 PARKLANE ROAD COLUMBIA, SC 29223-4905 FAX: 803-896-6138</b>	
<b>1. STATE OR LOCAL AGENCY</b>  Carolina School District	
<b>2. RECORD GROUP NUMBER</b>  (For Archives Use)	
<b>3. DIVISION OR OFFICE</b>  Finance	
<b>4. DATE</b>  July 2, 2003	

5. The records listed below have been disposed of in accordance with provisions of the PUBLIC RECORDS ACT, CODE OF LAWS OF SOUTH CAROLINA, 1976, Sections 30-1-10 through 30-1-140, as amended, and approved Records Retention Schedules.

SIGNATURE OF RECORDS OFFICER OR REPRESENTATIVE: *Daniel Edwards*

6. RECORD SERIES TITLES	7. RECORD SERIES NUMBER	8. INCLUSIVE DATES	9. VOLUME (Cu. Ft.)	10. DATE OF DESTRUCTION
Banking Records	12-902.16	1990-June 1998	12.00	July 2, 2003
Paid Invoices	12-902.17	1991-June 1998	10.00	July 2, 2003
Purchase Orders	12-902.18	1995-June 2000	8.00	July 2, 2003
Certified Staff List	12-902.22	1995-June 2002	.50	July 2, 2003
			30.50	11. TOTAL CU. FT. DESTROYED



## INSTRUCTIONS FOR COMPLETING THE FORM REPORT ON RECORDS DESTROYED

***Please read the instructions carefully before completing this form.***

After completion, your agency must return this form to the State Archives, Records Services Branch, and retain a copy for reference to document the legal disposition of your records.

**AGENCY** means any state or local government entity.

This form should only be used to report the destruction of records covered under a specific Record Retention/Disposition schedule. Generally, this form should be completed by the agency records officer or authorized representative.

1. Enter your agency's name (Department of Health and Environmental Control) or the name of your political subdivision (Lexington County Sheriff's Office).
2. Leave block 2 blank. This block will be completed by SC Department of Archives and History Record Analysts upon receipt of this form by the Records Services Branch.
3. Enter any division or office identification which will clarify the records destroyed (Retirement System, State Law Enforcement Division).
4. Enter the date your agency prepares this form.
5. The official making the report should sign here. The approving authority must be the agency's chief administrative officer or authorized representative. In most state agencies, this authorized representative may be the agency records officer. In local agencies this authorized representative may be the manager, administrator, elected department head or other designated official.
6. Enter the exact record series title. Each series title should correspond to the one cited in the record retention schedule.
7. Enter the appropriate record series/schedule number for each record series destroyed.
8. Enter the earliest and latest dates covered by the records destroyed (2/1992-5/1993; or 1987-1990).
9. Enter the volume (in cubic feet) of records destroyed. *See 11 below.*
10. Enter the date (month and year) of destruction (3/1993; 1/1987; 12/1980).
11. Enter the total volume of records destroyed. Add figures entered in column 9.

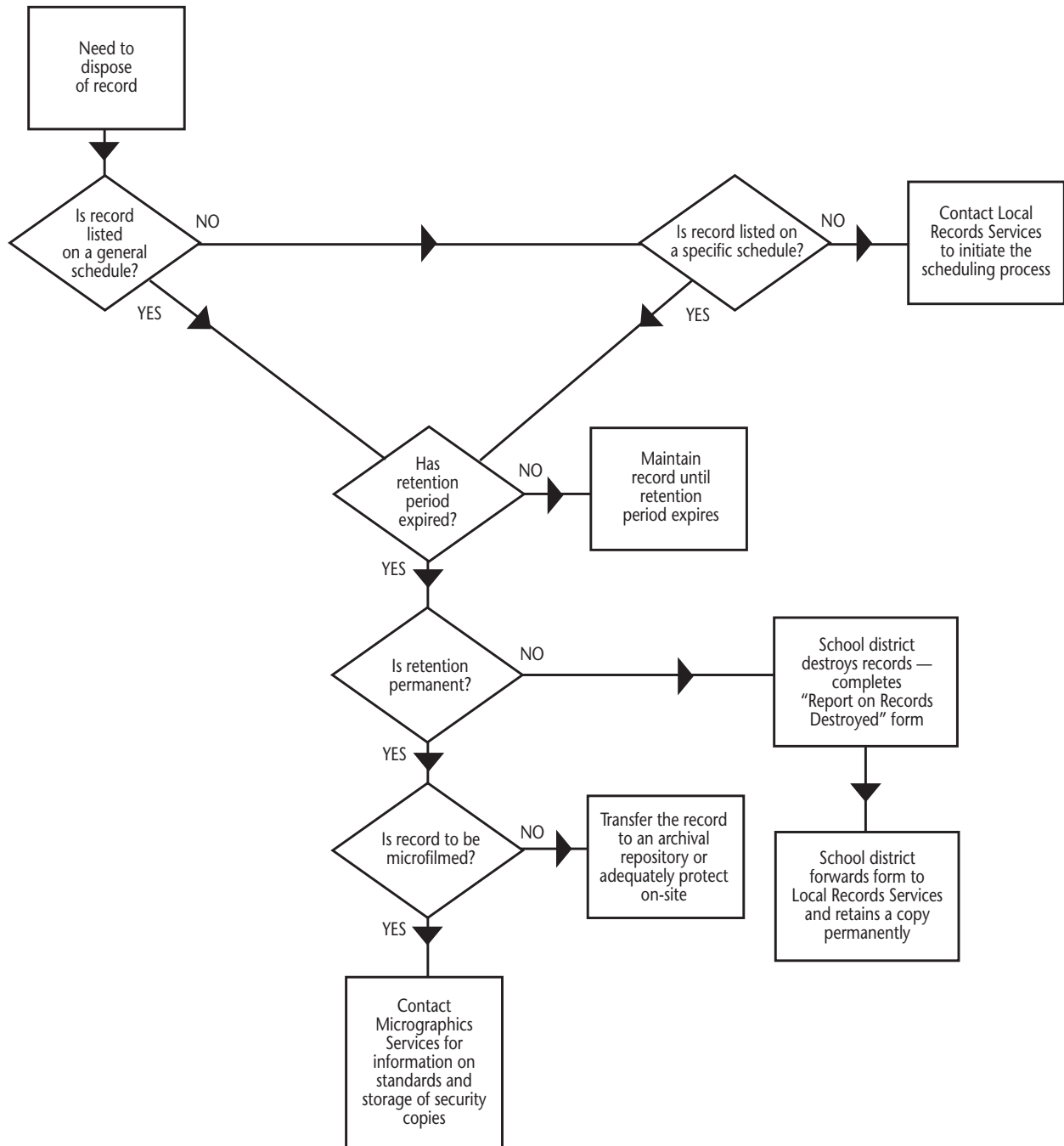
## TABLE OF VOLUMES

	QTY.	ITEM/SIZE	CAPACITY
<b>C A B I N E T S</b>	1	vertical letter-size file drawer	1.5 cubic feet
	1	vertical legal-size file drawer	2.0 cubic feet
	1	lateral legal-size file drawer	2.5 cubic feet
<b>B O X E S</b>	1	standard Records Center box	1.0 cubic foot
<b>S H E L V E S</b>	1	letter-size open shelf—36" long	2.0 cubic feet
	1	legal-size open shelf—36" long	2.5 cubic feet
<b>C A R D  F I L E S</b>	10	12" rows of 3" x 5" cards	1.0 cubic foot
	6	12" rows of 4" X 6" cards	1.0 cubic foot
	4	12" rows of 5" x 8" cards	1.0 cubic foot
	5	14" boxes of tab cards	1.0 cubic foot

### CUBIC FOOT EQUIVALENCY FORMULA

$$\frac{L \times W \times H \text{ (in inches)}}{1728 \text{ inches}} = \text{cubic feet/unit}$$

## Records Disposal Process



## **General Retention Schedule for School District Records**

### **12-901. Introduction and general matters; application of schedules.**

The following general schedules contain minimum records retention periods for the official copy of the records. These retentions and dispositions apply regardless of physical format, i.e. paper, microfilm, electronic storage, digital imaging, etc. Convenience, informational or duplicate copies are not governed by this regulation and may be destroyed when no longer needed for reference. To destroy records in accordance with this regulation, school districts must complete and submit a Report on Records Destroyed form to the Department of Archives and History after eligible records have been destroyed. These forms are available from the Department's Division of Archives and Records Management. Before disposing of public records under these general schedules, school districts should insure that the records have no further audit, legal, or fiscal value. These general schedules supersede all schedules approved previously for the same records series. However, school districts may opt out of these general schedules and request the continuing use of existing schedules or the establishment of specific retention schedules for their records when appropriate, necessary, or in order to avoid conflict with other laws or regulations.

## **Subarticle 1. Administrative**

### **12-901.1. School District Board Meeting Tapes**

**A. Description:** Cassette tape recordings of school district board meetings used in preparing the school district board minutes. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed and decisions made.

**B. Retention:** 2 years, then destroy/re-use, provided paper copies of the minutes have been produced.

### **12-901.2. School Board Meeting Agenda Packets**

**A. Description:** Record of items submitted for the school board's consideration. Information includes date, time, and locale; order and description of proposed business.

**B. Retention:** Permanent. Microfilm optional.

### **12-901.3. School District Board Meeting Minutes**

**A. Description:** Proceedings of the monthly meetings of the School District Board. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed, and decisions made.

**B. Retention:** Permanent. Microfilm for security.

### **12-901.4. Committee Meeting Minutes**

**A. Description:** Minutes taken at meetings of committees that report to the school board on areas of specialized study. Types of committees include but are not limited to finance, budget, personnel, fund raising, facilities, disciplinary hearings, and curriculum and instruction.

**B. Retention:** Permanent. Microfilm for security.

### **12-901.5. Deeds**

**A. Description:** Documents deeds to school property. Information includes grantor; grantee; location; description of land; monetary consideration; encumbrances; signature of grantor, notary, and witnesses; and date recorded.

**B. Retention:** Permanent. Microfilm optional.

### **12-901.6. Basic Education Data System Survey**

**A. Description:** Employee personnel questionnaire to all principals and staff of elementary and middle schools, generated by the South Carolina Department of Education. Information includes

school identification number, school name, school address, grade span, employee social security number, years of experience, certificate number, age, educational level, and salary.

**B. Retention:** Until superseded and/or of no further administrative value, then destroy.

### **12-901.7. Federal Project Files**

**A. Description:** Records federal money spent as approved by the State Department of Education. Types of documents include grant application, project approval letter, and budget reports.

**B. Retention:** 5 years after completion of activity for which funds were used, then destroy.

### **12-901.8. General Correspondence And Subject Files**

**A. Description:** Copies of incoming and outgoing correspondence to and from the office with students, parents, businesses and other government offices and citizens; reports, technical papers, studies, reference materials, and other records created or received in the general administration of a program or in the management of the office. For the purposes of retention scheduling, the files are broken down as follows:

(1) Policy and Program Records: These records document the formulation and adoption of policies and procedures and the implementation or management of the programs or functions of the office or department. Included are such records as correspondence with citizens and government officials regarding policy or procedures development or program administration; annual or ad hoc narrative or statistical reports on program activities, achievements or plans; organizational charts and mission statements; studies regarding department or office operations; circular letters, directives or similar papers addressed to subordinate units or staff concerning policies, procedures or programs; and records related to significant events in which the department or office participated. Records may include photographs, published material, audio tapes, or other record forms.

(2) General Administrative Records: These records are of a general facilitative nature created or received in the course of administering programs. Included are such records as correspondence of a routine or repetitive type, such as requests for information; reference materials, sometimes of a technical nature, used, but not created by, the office; daily, weekly or monthly office activity reports which are summarized in annual reports or which relate to routine activities; personnel data on office staff which are duplicated in Personnel Office files; daily or weekly work assignments for office staff; suspense or follow-up files which duplicate copies of papers filed elsewhere; circular letters, directives or similar papers received from other offices; and rough drafts or notes created in compiling reports or studies.

(3) General Housekeeping Files: These records are of a general "housekeeping" nature created or maintained by an office which do not relate directly to the primary program responsibility of the office. Included are such records as charitable fund raising drive materials; custodial services requests; emergency evacuation procedures; notices of holidays; parking assignment lists; telephone installation requests; and lists showing the distribution of keys.

**B. Retention:**

(1) Policy and Program Records: Permanent. Microfilm optional.

(2) General Administrative Records: 5 years, then destroy.

(3) General Housekeeping Files: Until no longer needed for reference, then destroy.

### **12-901.9. Blueprints and Maps of School Buildings**

**A. Description:** Records documenting the physical structure of school buildings and related equipment. Information includes site plans, geological/topographical maps of site areas, and maps of city services.

**B. Retention:** Permanent. Microfilm for security.

### **12-901.10. South Carolina High School League Student Eligibility Files**

**A. Description:** Documents student eligibility to participate in sanctioned athletic events. Information includes League Handbook, birth certificate, parent permission/physical form, certificate of eligibility, interscholastic completion eligibility reporting form, high school league passes form, form A for transfer student, request for hardship eligibility, copies of student permanent record cards, report cards and league directory information.

**B. Retention:**

- (1) League Directory/Handbook: Until superseded, then destroy.
- (2) Other Records: 5 years, then destroy.

### **12-901.11. Media Center Records**

**A. Description:** Records used in the operation of the media center program. Information includes shelf list, list of materials available in media center, computer information on school/books/user/return date, security bars and codes, center instructional schedules, equipment schedules, fee documentation, and end of year inventory reports.

**B. Retention:** Until no longer needed for reference, then destroy.

## **Subarticle 2. Finance**

### **12-902.1. General Ledgers (Superintendent's Ledgers)**

**A. Description:** One or more series of computer and non-computer generated financial ledgers providing final year-to-date accounting summary and a permanent audit trail for all fiscal receipt and disbursement transactions affecting any and all school district funds and accounts, including receipts and expenditures from all revenue sources. Records covered under this schedule include annual accounting code and system table documentation required to access general ledger information.

**B. Retention:**

- (1) Computer Generated Ledgers: Permanent. Microfilm.
- (2) Non-Computer Generated Ledgers: Permanent. Microfilm optional.

### **12-902.2. Chart of Accounts**

**A. Description:** Format created by the Department of Education and sent to the school district for the purpose of providing a cost accounting system to satisfy legal and stewardship requirements connected with handling public funds. Information includes balance sheet accounts, revenue accounts and expenditure accounts. This information is retained permanently in the Superintendent's Ledgers as accounting code data to access ledger information.

**B. Retention:** 5 years, then destroy.

### **12-902.3. Audit Reports**

**A. Description:** Printed reports documenting the annual audit of school district funds. These reports, prepared by an outside accounting firm, are categorized by the various school district offices and further classified by accounts to which they relate. This series also includes semiannual and special audits. Information includes balance sheet, summary of revenue and expenditures, cash balances, and statement of account by type.

**B. Retention:** Permanent. Microfilm optional.

### **12-902.4. Annual Budgets**

**A. Description:** Printed copies of annual budgets showing projected receipts and expenditures from various offices. Approved budget appropriations are listed for each department.

**B. Retention:** Permanent. Microfilm optional.



**12-902.5. Record of General Obligation Bonds**

**A. Description:** Informational volumes concerning the issuance of general obligation bonds issued by the district. Information includes legislation authorizing the issuance of bonds, certificate of the Clerk of Court, certificate of incumbency, notice of bond issuance, debt structure, tax information, and financial information on the district.

**B. Retention:** Permanent. Microfilm optional.

**12-902.6. Capital Project Records**

**A. Description:** Record of capital projects undertaken by the school district. Information includes project number, fund number, name of project, description of work, estimated starting and finishing date, estimated costs, total, signature of originator, approval, and date.

**B. Retention:** Permanent. Microfilm optional.

**12-902.7. Grant Files**

**A. Description:** Background application information and action taken on federal and state grants awarded to the school district. Information includes filing guidelines, grant applications, contracts, correspondence, reimbursement requests, progress reports, and final reports.

**B. Retention:**

- (1) Applications, Grant Contract Agreements, and Annual and Final Grant Project Report for Significant Projects: Permanent. Microfilm optional.
- (2) Other Records: 3 years after completion of grant project, then destroy.

**12-902.8. Fixed Assets Inventory**

**A. Description:** This series provides an inventory of fixed assets (office equipment and furniture, motor vehicles) for each department. Information includes school, district, item number, item description, and funding source.

**B. Retention:** Until superseded, then destroy.

**12-902.9. Balance Sheet**

**A. Description:** Monthly summary of accounting data, assets, liabilities, and net worth.

Information includes account number, assets, reserve and fund balances, liabilities, totals, and net worth.

**B. Retention:** 5 years, then destroy.

**12-902.10. Monthly Financial Reports**

**A. Description:** A monthly record of the school district finances. Information includes accounting numbers, account names, budgeted amounts, inventory, monthly accounting, accounting to date, and balance.

**B. Retention:** 5 years, then destroy.

**12-902.11. Interim Pupil Activity Audit Report**

**A. Description:** Audit documenting student money collected by the school district and applied to the funding of various school-related programs such as pictures, book fairs, fund raising, class activities, alumni assistance, and club (French, music, etc.) dues. Type of information includes receipt number, original amount, charged amount, and difference. Also includes bank reconciliation statements and correspondence.

**B. Retention:** 5 years, then destroy.

**12-902.12. Budget Status By Location**

**A. Description:** Record to inform each school of budget status. Information includes budget for expenditures, year-to-date expenditures, and budget balances.

**B. Retention:** 3 years, then destroy.

### **12-902.13. Budget Transfers**

**A. Description:** Forms documenting the transfer of funds from one account to another within the same department or school. Information includes account number, description, debit amount, and credit amount.

**B. Retention:** 2 years, then destroy.

### **12-902.14. Journal Entries**

**A. Description:** Record series used for reviewing and adjusting various accounts before transferring information to the general ledger. Information includes name of department, account number, description, voucher number, date, reference number, debit, credit, and date.

**B. Retention:** 3 years, then destroy.

### **12-902.15. Expenditure Report**

**A. Description:** Monthly status of expenditures for each department, office and school. Information includes date, account number, purchase order number, vendor code, transaction code, and totals.

**B. Retention:** 2 years, then destroy.

### **12-902.16. Banking Records**

**A. Description:** Cancelled checks and deposit slips written by the school district along with the statements issued by the bank. Information includes checks: date, to whom paid, amount, check number, authorized signature of finance officer; bank statements: list of checks for one month period, dates, beginning balance, ending balance; and deposit slips: date, amounts of deposits, and total deposit.

**B. Retention:** 5 years, then destroy.

### **12-902.17. Paid Invoices**

**A. Description:** Filed copies of invoices submitted by various vendors supplying goods and services to the school district. These invoices are filed together with copies of the school district checks and/or claim forms containing descriptions of the items purchased. Information includes invoice: vendor name, address, date of purchase, purchase order (if any), invoice number, item(s) or service(s) purchased, amounts, total; check copy: vendor name, address, date of check, amount, check number; and claim form: date, account number(s), description of item(s), amount(s), approval signature(s).

**B. Retention:** 5 years, then destroy.

### **12-902.18. Purchase Orders**

**A. Description:** These records serve as office copies of purchase order for goods and services paid for by the school district or for goods and services yet to be delivered to the school district. Information includes vendor name and address, shipping information, quantity ordered, unit of issue, description of goods/services ordered, general ledger account number, unit price, extended price, purchasing agent's signature, individual who signs for receipt of goods/services and date received, and notations regarding any shortages in shipment.

**B. Retention:** 3 years, then destroy.

### **12-902.19. Accounts Payable Check Registers**

**A. Description:** Documents check payments to vendors/contractors for services/materials sold to the school district. Information includes name, date, check number, and amount.

**B. Retention:** 3 years, then destroy.

**12-902.20. Receipts (Receipt Books)**

**A. Description:** Copies of receipts issued for funds received. Information includes date, receipt number, from whom received, amount, purpose, and signature of person who received the funds.

**B. Retention:** 3 years, then destroy.

**12-902.21. Bid File**

**A. Description:** This series provides a record of each bid submitted by vendors selling goods and/or services to the school district. Information includes request for quotation, bid spread sheet, bid award letter, advertisements, bid invitations, specifications, bids, bid tabulation, purchase orders, and correspondence.

**B. Retention:** 3 years, then destroy.

**12-902.22. Certified Staff Listing**

**A. Description:** List of certified teachers employed by the school district. Information includes social security number, teacher name, race, sex, year certified, group, class, grade, days actually employed, federal funds, total annual salary, and school number.

**B. Retention:** Until superseded, then destroy.

**12-902.23. Ticket Sales for School Events**

**A. Description:** Records documenting the audit practices of the school in keeping records of ticket sales, income and other pertinent records related to athletic events, activity cards, school productions, or extracurricular events which charge admission. Information includes list of activity cards sold, tickets to be destroyed, season ticket holders (number of seats), statement of receipts, disbursements, game ticket forms, athletic ticket sales form showing advanced location sales.

**B. Retention:** 3 years, then destroy.

**12-902.24. Uncollected Fees Documentation**

**A. Description:** List of students owing fees to the school. Information includes fees owed for lost or damaged textbooks, library books and materials, locks and equipment.

**B. Retention:** 3 years, then destroy.

**12-902.25. Requisitions**

**A. Description:** Record of requests for purchase orders from the purchasing agent to order materials with district monies. Information includes records of request, attached order, name of school, address of vendor, district budget number to which the amount is charged, quantity, description, catalog number, specifications, unit price, total, authorization signature of principal, and district office personnel.

**B. Retention:** 3 years, then destroy.

**12-902.26. General Budget Preparation Records**

**A. Description:** Budget preparation materials for next fiscal school year. Information includes revenue listings provided by the South Carolina Department of Education, future projections, new budget account number, memos, and correspondence.

**B. Retention:** 3 years, then destroy.

**12-902.27. Work Orders**

**A. Description:** Copies of work orders for services requested and subsequent services rendered. Information includes service requested, location, cause of problem, signature of department, and by whom request made.

**B. Retention:** 3 years, then destroy.

## **Subarticle 3. Food Services**

### **12-903.1. School Lunch Applications**

**A. Description:** Applications for free and reduced priced meals, filled out by sponsor of students applying for free and reduced meal program. Information includes student's name, other household members names, sponsor's name and address, monthly income statement, and signature of sponsor.

**B. Retention:** 3 years, then destroy.

### **12-903.2. Food Service Report**

**A. Description:** Record of receipts and expenditures from the school district food service. This report is generated monthly and submitted to the South Carolina Department of Education. Information includes food service balance sheet, beginning balance, revenue generated, operating balance, inventory, and break out data.

**B. Retention:** 3 years, then destroy.

## **Subarticle 4. Payroll**

### **12-904.1. Payroll Register**

**A. Description:** Documents wages paid to school district employees for services rendered. Information includes name of employee, social security number, date of check, hourly or salaried amount, overtime, number of hours worked, volunteered and other deductions.

**B. Retention:**

- (1) Year End Payroll Registers: 60 years, then destroy.
- (2) Other Payroll Registers: 1 year, then destroy.

### **12-904.2. Employee Earnings Records**

**A. Description:** Separate posting sheets for each school district employee which contain record of earnings per pay period. Information includes name of employee, employee's address, social security number, base pay, period ending, time worked, FICA tax, federal tax, state tax, retirement, insurance, other deductions, net pay, check number, quarterly totals, and accumulated totals.

**B. Retention:**

- (1) When Payroll Register is Missing: 60 years, then destroy.
- (2) When Payroll Register is in Existence: 3 years, then destroy.

### **12-904.3. Payroll Audit Reports – Employee**

**A. Description:** Documents individual employees gross pay for each pay period and their yearly gross pay. Information includes date of report, employee name, social security number, date paid, check number, gross pay, total gross for the year.

**B. Retention:**

- (1) When Payroll Register is Missing: 60 years, then destroy.
- (2) When Payroll Register is in Existence: 3 years, then destroy.

### **12-904.4. Supplemental Audit Report – Employee**

**A. Description:** Record of accrued employee gross salaries on each school district employee and is needed to show the amount of accrued salaries after the fiscal year has been completed. Information includes account numbers, date of report, date of transaction for accrual and total amount accrued.

**B. Retention:** 3 years, then destroy.

**12-904.5. Payroll Audit Report – Account**

**A. Description:** Record of individual gross pay for each pay period and their yearly gross pay. Information includes date of report, employee name, social security number, date paid, check number, gross pay, and total gross for the year.

**B. Retention:** 3 years, then destroy.

**12-904.6. Supplemental Audit Report – Account**

**A. Description:** This record is created by the school district payroll department to reflect accrued employee gross by account number and is needed to show the amount of accrued salaries after the fiscal year has been completed. Information includes account number, date of report, date of transaction for accrual and total amount accrued.

**B. Retention:** 3 years, then destroy.

**12-904.7. Payroll Retirement Files**

**A. Description:** Records the contributions made by employees of the school district to the South Carolina Retirement System. Information includes employee's name, social security number, gross salary distribution, and retirement contribution.

**B. Retention:** 60 years, then destroy.

**12-904.8. Payroll Check Registers**

**A. Description:** Records payroll checks issued to school district employees and documents tax and insurance deductions and retirement contributions by the employee. Information includes name of employee, social security number, account number, date paid, check number, gross salary, retirement, FICA, federal taxes, state taxes, net salary, insurance deduction, credit union deduction, and year to date gross, retirement, FICA, federal and state tax.

**B. Retention:** 5 years, then destroy.

**12-904.9. Employee Withholding Certificates**

**A. Description:** These certificates document the number of exemptions to be withheld for each employee. Information includes employee's name, social security numbers, address, number of exemptions, and employee's signature.

**B. Retention:** Until superseded, then destroy.

**12-904.10. W-2 Summarizations**

**A. Description:** Employer's copy of employee's total earnings and withholdings for the calendar year to be reported to the Internal Revenue Service. Information includes employee name, social security number, gross earnings, non-taxable deductions, retirement, federal tax, state tax, FICA wages and FICA tax.

**B. Retention:** 5 years, then destroy.

**12-904.11. Voluntary Deductions Summarizations**

**A. Description:** Created to show voluntary deductions, such as contributions to charitable organizations and deferred compensation, to the payroll on an annual basis. Information includes name and amount deducted and name and social security number of person for whom the deduction is made.

**B. Retention:** 3 years, then destroy.

**12-904.12. Direct Deposit Register**

**A. Description:** Record of employees on direct deposit, as well as a record that the direct deposit was made. Information includes bank number, account number, transaction code, deposit amount, employee number, employee name, bank count, bank total, final count, and final total.

**B. Retention:** 3 years, then destroy.

## **Subarticle 5. Personnel**

### **12-905.1. State and Local Government Information Reports (EEO-5)**

**A. Description:** Annual report monitoring internal programs for insuring equal employment opportunities. Information includes number of employees by job categories, by race, by sex, by salary and number of part-time and newly-hired employees during the fiscal year.

**B. Retention:** Permanent. Microfilm optional.

### **12-905.2. Teacher Register/Certification**

**A. Description:** Record of educational qualifications of all teachers in the district. Information includes name of teacher, certificate number, grade, date issued, date recorded, and date of expiration.

**B. Retention:** Permanent. Microfilm optional.

### **12-905.3. Application File (Not Hired)**

**A. Description:** Application forms submitted by persons applying for jobs with the school district who were not hired. Information includes name, address, education and work experience.

**B. Retention:** 2 years after rejection, then destroy.

### **12-905.4. Personnel Files (Active and Inactive)**

**A. Description:** Forms and materials relating to employees of the school district. Files include applications, salary data, professional background, contracts, evaluations, and complete employment history.

**B. Retention:** 5 years after termination of employment, then destroy.

### **12-905.5. Bus Driver Employment File**

**A. Description:** File documenting current and recently employed bus drivers in the district. Information includes application of classified employment, Department of Social Services request for wage information, narrative evaluation, copy of school bus driver's certificate, and pay rate memorandum.

**B. Retention:** 5 years after termination of employment, then destroy.

### **12-905.6. Substitute Teacher File (Hired and Not Hired)**

**A. Description:** Applications and related information submitted by persons applying for jobs as substitute teachers for both persons who were hired and those not hired. Information includes application for classified employment, correspondence, South Carolina Retirement System enrollment form, W-4, school selection, criminal record checks from SLED, reference form for classified employment, copy of notification of application received, copy of notification of workshop for prospective substitute teachers, and proficiency exam taken by applicant.

**B. Retention:**

(1) Records of Applicants Hired: 5 years after termination of employment, then destroy.

(2) Records of Applicants Not Hired: 2 years after date of rejection, then destroy.

### **12-905.7. Assessment Of Performance In Teaching (APT)**

**A. Description:** Formal observation of first year teachers required by the South Carolina Department of Education and conducted by trained observers. Information includes APT Conference Sheet, APT Schedule Sheet, APT Observation Sheet, sample teacher activity sheets, and correspondence.

**B. Retention:** 2 years, then destroy.

### **12-905.8. Teacher Incentive Program**

**A. Description:** Documents the teacher incentive program started as a result of the Education Improvement Act. Information includes agreements to meet certain criteria, signed understanding



statements of money to be allotted, schedule of their student achievement, names of all students from chosen classes, actual student achievement proposals, written goals, and workshop presentations.

**B. Retention:** 5 years, then destroy.

#### **12-905.9. Benefits Information**

**A. Description:** Record of employee insurance coverage. Information includes notice of election, enrollment election form, correspondence, approval letters, authorization for payroll deduction, premium correspondence, and claim correspondence.

**B. Retention:** 3 years after expiration of policy or replacement by a new policy, then destroy, unless claims are pending.

#### **12-905.10. Notice of Elections**

**A. Description:** Forms filled out by school district employees stating insurance coverage preferences. Information includes employee's signature and election forms for health insurance.

**B. Retention:** 3 years after expiration of policy or replacement by new policy, then destroy, unless claims are pending.

#### **12-905.11. Time Sheets**

**A. Description:** Record of number of hours worked by each employee. Information includes name, number of hours worked, and location of employee.

**B. Retention:** 3 years, then destroy.

#### **12-905.12. Worker's Compensation Records**

**A. Description:** Consists of case files containing records and reports generated as the result of employment related accidents involving school district employees. Information includes Reports of Accidents Involving Only Medical Attention; Physician's Report and Itemized Statement; Employer's First Report of Injury and Illness; Agreement as to Compensation; Conditional Waiver of Hearing; 60-Day Report; Status Report and Compensation Receipt; Supplemental Memorandum of Agreement As to Payment of Compensation; correspondence with South Carolina Worker's Compensation Commission, physicians, attorneys, and employees; statements from physicians; copies of internal invoices; copies of receipts and statements for the purchase of medications; copies of purchase requisitions; copies of health insurance claim forms; copies of patient return reports; disposition forms from physicians; and handwritten notes.

**B. Retention:**

- (1) Employer's First Report of Injury: 5 years after case settlement, then transfer to employee files.
- (2) Other Records: 5 years after case settlement, then destroy.

#### **12-905.13. Hepatitis "B" Program/Blood Pathogens Training Files**

**A. Description:** Record of training in handling blood borne pathogens as mandated by state and district regulations. Identified employees are administered the Hepatitis B vaccine and documentation is given to each individual vaccinated. Information includes identification of person needing vaccine, in-service verification of all employees, vaccination consent forms, date vaccinated, blood drawn forms, participants listing, correspondence, memos, invoices, and check requisitions.

**B. Retention:** 30 years after termination of employment, then destroy.

## **Subarticle 6. Student Records**

### **12-906.1. Cumulative Pupil Record File (Student Records)**

**A. Description:** Cumulative record of student's activities throughout their elementary and secondary educational career. Also recorded are personal and physical data relevant to each individual student. Information on the permanent record card includes name, grade, attendance, courses taken, and standardized test scores. In addition to the permanent record card, the file may contain many other types of material such as photographs, tests (mental and physical), application for admission, health cards (immunization records), general correspondence to/from parents/guardian and school personnel, special medical reports (if the student is physically impaired), guidance counseling records, and legal documents verifying birthdate and name changes. The separation date is always included whether by graduation, withdrawal or expulsion.

**B. Retention:**

- (1) Record Cards, Health, and Legal Records: 75 years after student's separation from school, then destroy.
- (2) Other Records: 1 year after student's separation from school, then destroy.

### **12-906.2. Special Education Records (Local School District Program Scholastic Records For Handicapped Students)**

**A. Description:** Documents a handicapped student's participation and progress in a special education program. Information includes handicapped/psychological needs, placement forms, record of staffing, individual educational programs, confidential education reports, and least restrictive environment verification papers.

**B. Retention:** Until no longer needed to provide educational services to the student or for the necessary school district purposes such as auditing or monitoring, then notify the parents that they have a right to have these records destroyed. If the parents so request, the records must be destroyed. If the parents do not request destruction, the school district may retain these records permanently or destroy them at their discretion. In all instances of destruction, the parents of the student must be notified forty-five calendar days prior to destruction that they have a right to request and be provided a copy of any personally identifiable data which has been obtained or used while providing educational services for their children. Documentation of the notification of parents must be retained permanently. (Note: This retention does not apply to the permanent record of a student's name, address, telephone number, grades, attendance record, classes attended, grade level completed, and year of completion.)

### **12-906.3. Student Test Results**

**A. Description:** Computer generated test data on student progress in basic skills. Information includes student name, date of birth, sex, test type, test percentile, battery scores, national percentile, raw scores, scale scores, and local school percentiles.

**B. Retention:** Until no longer needed for administrative purposes, then destroy.

### **12-906.4. Individual Record Sheets**

**A. Description:** Cumulative record of each student's achievements while attending school in the district. Information includes name of high school, county, pupil's name, residence, name of superintendent, school term, subjects taken each year, grades, total credits for the year, student's address, place of birth, date of birth, family physician, name of parent or guardian, occupation, race, school previously attended, physical record, personal characteristics, attendance, extra activities, and remarks.

**B. Retention:**

- (1) When Cumulative Pupil Record Files are Missing: 75 years, then destroy.
- (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

**12-906.5. Pupil Record Cards**

**A. Description:** Contains scholastic and personal information on students who attended schools within the district. Information includes name of student, date of birth, name of parent or guardian, residence, school entered from, date entered, age at entrance, subjects taken, and grades.

**B. Retention:**

- (1) When Cumulative Pupil Record Files are Missing: 75 years, then destroy.
- (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

**12-906.6. Teacher's Grade Books**

**A. Description:** Contain student grades for each six or nine week grading period for the school year. These grades are used to compute semester averages as well as the yearly averages for each subject. Based on the results of these grades, students are promoted for the school term.

**B. Retention:**

- (1) When Cumulative Pupil Record Files are Missing: 75 years, then destroy.
- (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

**12-906.7. Adult Education Pupil Records File**

**A. Description:** Cumulative record of student's activities throughout their adult educational career. Information includes classes taken, test scores with accompanying information (date of examination; name and form of standardized test; name of examiner; signature of principal's approval) and age.

**B. Retention:**

- (1) Record Cards and Legal Records: 75 years after student's separation from school, then destroy.
- (2) Other Records: 1 year after student's separation from school, then destroy.

**12-906.8. Student Schedules File**

**A. Description:** Forms completed by school personnel for student scheduling into class. Information includes printouts of student schedules, class lists, student class assignments and completed forms requesting change of schedule.

**B. Retention:** Until no longer needed for administrative purposes, then destroy.

**12-906.9. Homebound Files**

**A. Description:** Record of homebound instruction provided for students unable to attend school for medical reasons. Information includes reason for homebound, dates of service, teacher performing service, application for homebound instruction, physician authorization, pupil's name, and social security number.

**B. Retention:** 5 years after end of fiscal year to which the records pertain, then destroy.

**12-906.10. Pupil Accounting and Support Documentation**

**A. Description:** Record of pupil accounting data submitted on a regular basis and in compliance with district and state regulations. Information includes data for Educational Improvement Act; data for 45, 135, and 180 reports; supporting verification documentation; software back-ups; manuals; memorandum; correspondence; rosters; placement forms; attendance cards; scan sheets; daily bulletins; and alternative school documentation.

**B. Retention:** 3 years, then destroy.

### **12-906.11. Student Discipline, Suspension, and Expulsion Records**

**A. Description:** Records documenting inappropriate student behavior and corrective actions taken. Information includes referral and action form, notes, letters to parents, suspension documentation, detention documents, hearing notices, bus driver referrals, statements and conference notes.

**B. Retention:**

- (1) When suspended and subsequently expelled permanently: Transfer to Cumulative Pupil Record File and retain according to part 1 of the retention.
- (2) When suspended and subsequently expelled for remainder of the school year OR when suspension is deemed the only corrective action: 1 year after student's permanent separation from school, then destroy.

### **12-906.12. Teacher Lesson Plans**

**A. Description:** Records relating to teacher's daily instructional plans and activities for each class. Information includes a yearly planning book.

**B. Retention:** Until no longer needed for reference, then destroy.

### **12-906.13. Student Truancy Records**

**A. Description:** Records created to document student's excessive absences and action taken to correct the problem by school personnel. Information includes referral and action forms, letters to parents, attendance profile sheets, correspondence, release forms, copies of initial court petitions, copies of court orders, hearing notices, affidavits and visitation documentation.

**B. Retention:** Until student reaches age of majority, then destroy.

### **12-906.14. Teacher's Student Attendance Record**

**A. Description:** Record of student's daily attendance, absences and tardies. Information includes student name, school year, attendance, tardies, and absences.

**B. Retention:** 1 year, then destroy.

### **12-906.15. Student Registration Materials**

**A. Description:** Record of students registering at a school. Information includes registration form showing name, student identification number, parent's name, physician, address, telephone numbers, proof of age, residence, letters to parents, assignments, letters of placement, schedule requests, and automobile registration.

**B. Retention:**

- (1) Registration Form: 3 years, then destroy.
- (2) Other Records: Until no longer needed for administrative purposes, then destroy.

### **12-906.16. Reserve Officer Training Corps (ROTC) Records**

**A. Description:** Summarize military history/citizenship training and other items pertaining to the ROTC program. Information includes student name, history, promotion agreement, rank and testing for awards.

**B. Retention:** 5 years after student's separation from school, then destroy.